

Exhibit B

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December 20, 2007

BY HAND DELIVERY AND FACSIMILE

The Honorable Sidney H. Stein
United States District Court
Southern District of New York
United States Courthouse
500 Pearl Street, Room 1010
New York, N.Y. 10007

Re: *Georgia-Pacific Consumer Products, LP v. International Paper Company, 07 Civ. 9627 (SHS)*

Dear Judge Stein:

We represent plaintiff Georgia-Pacific Consumer Products, LP (“Georgia-Pacific”) in the above-referenced action and write in response to Joseph Serino’s December 18, 2007 letter to the Court on behalf of defendant International Paper Company (“International Paper”). We did not learn of that letter until this afternoon, when we were advised of its existence by Your Honor’s clerk.

Mr. Serino’s request that Georgia-Pacific’s motion for summary judgment be “stayed” should be denied. This is a declaratory judgment action seeking the Court’s interpretation of two contracts. International Paper has moved to dismiss based on the argument that the Court should interpret the contracts in its favor as a matter of law. *See* IP Mem. at 5 (citing *Thayer v. Dial Indus. Sales, Inc.*, 83 F. Supp. 2d 263, 269 (S.D.N.Y. 2000) (“Issues of contract interpretation are generally matters of law . . .”)). Georgia-Pacific agrees that the Court can interpret the contracts as a matter of law, but believes that the contracts must be interpreted in its favor. In short, the parties’ respective motions are two sides of the same coin, and they should be considered by the Court at the same time.

Defendant’s suggestion that the motion for summary judgment was made “without notice” is simply wrong, as all motion papers, including a proper notice of motion, were hand-delivered to Mr. Serino’s office. Mr. Serino’s observation that International Paper has not yet answered is irrelevant. The rules permit Georgia-Pacific to move for summary judgment before an answer is filed (*see* Fed. R. Civ. P. 56 (a)(1)), and the filing of an answer has no bearing on the question of law presented by the motions.

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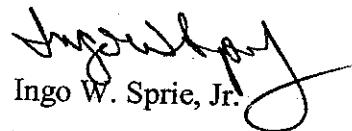
The Honorable Sidney H. Stein
December 20, 2007
Page 2

Georgia-Pacific has no objection to providing International Paper with a reasonable extension of time in which to file its papers on both motions. In the event Your Honor believes that argument is appropriate (both sides request argument), the Court could then schedule both motions for argument together at an appropriate time.

For the Court's convenience, we are enclosing a copy of Georgia Pacific's motion papers with the hand-delivered original of this letter.

Thank you for your consideration of this matter.

Respectfully submitted,



Ingo W. Sprie, Jr.

cc: Joseph Serino, Jr. (by facsimile, enclosures previously hand-delivered)